

STATE OF WISCONSIN
DEPARTMENT OF HEALTH AND SOCIAL SERVICES
DIVISION OF MANAGEMENT SERVICES
BUREAU OF FISCAL SERVICES

ACCOUNTING PROCEDURE

TOPIC: Payroll 8.0	EFFECTIVE DATE: 8/26/94
TITLE: Payroll Fringe and Withholding Adjustments in WiSMART	REVISION DATE:
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BACKGROUND

Each payroll period, there are adjustments to various fringe benefit and withholding accounts which must be manually entered into the WiSMART system. These adjustments are processed by various WiSMART transaction types depending upon the payee and the type of account code charged.

This bulletin describes WiSMART procedures to be used by the Bureau of Fiscal Services (BFS) Payroll Financial Specialist and persons in the Payroll Unit of the Bureau of Personnel and Employment Relations (BPER). This procedure does not change any of the adjustment processing in the payroll system or FMS being done currently by personnel in other divisions of DHSS.

POLICY

The Payroll Financial Specialist in the Bureau of Fiscal Services originates adjustments for Federal Income Tax and State Income Tax Withholding, as well as Life Insurance deductions and Life Insurance state-share expense. Various persons in the Bureau of Personnel record adjustments to Social Security and Medicare, Retirement, Teacher Retirement, Health Insurance, Employee Reimbursement Accounts, and Savings Bonds. These adjustments are reviewed by the Payroll Financial Specialist in the Bureau of Fiscal Services.

PROCEDURES

1. Adjustments resulting from supplemental payroll checks are made to the appropriate balance sheet (BS) accounts. Adjustments resulting from prepayments or other transactions are made to the appropriate expenditure object code for state-share items or to a balance sheet account for employee deductions.
2. The WiSMART transaction type used depends upon the type of payroll fringe or related deduction adjustment involved. The transaction type also depends on whether adjustments are made to balance sheet accounts or to expenditure object accounts. The three WiSMART transaction types used for payroll fringe and withholding adjustments are PR (payroll), PV (intra-governmental payment voucher), and MW (manual warrant).

- a. All adjustments to expenditure accounts are recorded in WiSMART through a PR (Payroll) transaction. Use of the PR document avoids available funds problems since the PR will post even if the salary or fringe expenditure exceeds the appropriation balance. This PR transaction must be netted to zero by a related entry to the balance sheet account string: 100 (fund)-435 (agency)-8SB (appropriation)-AF00 (activity)-5290 (BS code). The agency code may be 433, 434, 435, or 488.

In addition, an offsetting entry to the balance sheet string is needed on a PV or MW document (depending on the type of fringe or deduction) to zero it out and generate the appropriate payment or transfer.

The WiSMART entries for an expenditure adjustment have the following effect in the General Ledger:

- (1) The entry below is made on a PR Document.

	DR	CR
State Share Expenditure	X	
(Object Code 1930, 1931, 1940, 1950, 1961, or 1969)		
Other Accrued Liabilities (BS Code 5290)		X

- (2) An entry then must be made on a PV or MW document to generate the actual payment:

	DR	CR
Other Accrued Liabilities (5290)	X	
Cash (MW entry) or		
Interagency Payable (PV entry)		X

The effect of these two entries is to net the 5290 account to zero, leaving the debit to the expenditure code and the credit to cash or interagency payable.

For an example, see Attachment 1.

- b. Adjustments to balance sheet accounts for Federal Tax, Social Security, Medicare, and State Tax are recorded directly on an MW document. For an example, see Attachment 2.
- c. Adjustments to balance sheet accounts for Retirement, Teacher Retirement, Health Insurance, Life Insurance, Employee Reimbursement Accounts, and Savings Bonds are recorded on a PV document, which has the effect of transferring payments to the Department of Employee Trust Funds. For an example, see Attachment 3.

3. WiSMART transactions require a header for input screens. Headers for the three document types (PR, PV, and MW) contain the following information:
- a. Document ID: Document ID numbers are assigned by the Payroll Financial Specialist in BFS. Usually, they reference the fiscal year and the payment coupon number associated with the corresponding fringe type and accounting period.
 - b. Payroll Voucher (PR): Bank account code is 01.
 - c. Manual Warrants (MW): Bank account code is 01. Vendor code is 390281225 (Firststar Bank).
 - d. Intra-Governmental Payment Voucher (PV): PV type is 2, inter-fund, inter-agency. Seller information is entered according to the following table:

FRINGE TYPE	FUND	AGENCY	ORG	APPR	REV	RPT CAT
ERA	262	515	7300	FFR	9200	CL
LIFE	262	515	7100	FSR	9200	CL
HEALTH	262	515	3000	FUR	9200	CL
RETIREMENT	747	515	5000	F8R	8700	CL
ICI	747	515	4000	FUR	9200	CL

4. General instructions for entering WiSMART documents are found in WiSMART training materials or in the *DOA State Accounting Manual*.
5. Accounting string information is obtained from the "New Source of Funding Data" on the individual employee's records on the WISPER Personnel System. See Attachment 4 for an example of accounting string data derived from WISPER data screens (Appointment Data Inquiry 1 and Appointment Data Inquiry 3).
6. The description field on the WiSMART document is entered from the old coding which is also found on the WISPER file. The description format is as follows:

AAA/BB/CCC/DDDDDD/EEE/FFFF/G/HHH/II

AAA	Agency
BB	Fund (old fund i.e. 05)
CCC	Numeric appropriation
DDDDDD	L1L2L3
EEE	FMS Project
FFFF	Abbreviation per table below corresponding to balance sheet or object code account
G	Last digit of fiscal year
HHH	RA code (found in the WISPER File as the last 3 digits of "Organization" in the Position Data Section)
II	Two zeros

7. The following tables provide the proper balance sheet or object code and also the abbreviation used as part of the description string.

State Share Expenditure Objects

Code	Description	Abbr.
1930	Social Security	SSES
1931	Medicare	SSEM
1940	Health Insurance	SSEH
1950	Life Insurance	SSEL
1961	Teacher Retirement	SSET
1969	Retirement	SSER

State Share Payable-Balance Sheet

Code	Description	Abbr.
5052	Retirement Payable	SSPR
5053	Social Security	SSPS
5054	Teacher Retirement	SSPT
5055	Life Insurance	SSPL
5056	Health Insurance	SSPH
5058	Medicare	SSPM

Payroll Deductions Payable-Balance Sheet

Code	Description	Abbr.
5105	Retirement	DPRE
5110	Social Security	DPSS
5120	Teacher Retirement	DPTR
5125	Life Insurance	DPLI
5130	Health Insurance	DPHI
5140	Federal Withholding	DPFT
5150	State Withholding	DPST
5160	Medicare	DPME
5165	Employee Reimbursement	DPER
5170	Savings Bonds	DPSB

8. Attached are examples of PR, MW, and PV documents illustrating typical coding for a fringe adjustment (Attachments 1, 2, and 3, respectively).

ATTACHMENTS

- 1 Example of WiSMART Payroll Voucher Input Screen (PR transaction)
- 2 Example of WiSMART Manual Warrant Input Screen (MW transaction)
- 3 Example of WiSMART IntraGovernmental Payment Voucher Input Screen (PV transaction)
- 4 Example of Position Data and Source of Funding Data, WISPER Personnel

REFERENCES

DOA *State Accounting Manual* and related WiSMART training materials

CONTACT PERSON

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ATTACHMENT 1
Example of WiSMART Payroll Voucher Input Screen
(Excerpted from Longer Document)

ACTION: MODE: S ⁽¹⁾ DOCID: PR 435 5ASSEH61803 USERID: PWR7 STATUS
APRV: L# 87 OVR: BATID: SECID: RH
H- PAYROLL VOUCHER INPUT FORM

PR DATE: 07 27 94 ACCTG PRD: 02 95 BUDGET FY: 95
ACTION: FUND: 100 ⁽²⁾ BANK ACCT CODE: 01 CASH ACCT:
COMMENTS: PP14 AND 15
NET PAY: 0.00 GROSS PAY: 29,560.29 GROSS NET: 29,560.29
ACTUAL NET: 0.00 ACTUAL GROSS: 29,560.29
ACTUAL GROSS NET: 29,560.29

L	AGE	SUB	APPR	ACTI	SUB	JOB	REPT
T	NCY	ORG	ORG	UNIT	VITY	OBJ	OBJ
						NUMBER	CATG

				BS ACCT	DESCRIPTION	AMOUNT	I/D
⁽³⁾ 01-	E	⁽⁵⁾ 435	2216	HE3	2000 ⁽⁷⁾ 1940		
⁽³⁾ 02-	E	⁽⁵⁾ 435	2216	HE3	⁽⁶⁾ 43505228221600000SSEH546700	*609.72	
⁽⁴⁾ 03-	L	⁽⁵⁾ 435		8SB	⁽⁶⁾ 43505228221600000SSEH536000	* 89.48	
				⁽⁸⁾ 5290		* 29,560.29	

*Note: Transaction as shown is not complete and therefore does not balance as shown.

ATTACHMENT 1 (Continued)
Example of WiSMART Payroll Voucher Input Screen
(Excerpted from Longer Document)

Explanation of Fields

1. DocID (Document Number) See #3a in text.
2. Bank Acct Code (see #3b in text).
3. Expenditure Object Adjustment lines (see #2a in text).
4. Balance Sheet entry to offset total of expenditure objects (see #2a in text).
5. WiSMART accounting string information (see #5 in text and Attachment 4 for an ex
6. Description field used to record coding (see #6 in text).
7. Object codes are listed in #7 in text.
8. The balance sheet code for Accrued Liabilities (offsetting entry) is 5290 (see #2a in text).

ATTACHMENT 2
Example of WiSMART Manual Warrant Input Screen

ACTION: MODE: S ^①DOCID: MW 435 4ACOUNP85017 USERID: PWR7 STATUS
APRV: L# OVR: BATID: SECID: RH
H- MANUAL WARRANT INPUT FORM

MW DATE: 06 30 94 ACCTG PRD: 13 94 BUDGET FY: 94

ACTION: E RECEIVING FUND: ^②BANK ACCT CODE: 01 CASH ACCT:

^③VENDOR CODE: 390281225 ^④VENDOR NAME: FIRSTAR

COMMENTS: PP22

DOCUMENT TOTAL: 64.74

CALCULATED DOC TOTAL: 64.74

----- REFERENCED DOCUMENT(S) ----- AGE SUB APPR ACTI
CD AGY NUMBER LN INVOICE FUND NCY ORG ORG UNIT VITY

OBJ SUB OBJ REV SRC SUB REV PRJ NO. REPT CATG BS ACCT

DESCRIPTION	QUANTITY	AMOUNT	I/D	P/F
^⑤ 01-	^⑥ 100	435 2217	HEB	2000
		^⑦ 5110		
^⑧ 435052282217000000DPSS403300		33.36	D	

A--*CY41-APPROVED DOCUMENT

H--*S405-READY FOR APPROVAL 5

ATTACHMENT 2 (Continued)
Example of WiSMART Manual Warrant Input Screen

Explanation of Fields

1. DocID (Document Number) See #3a in text.
2. Bank Acct Code (see #3c in text).
3. Vendor Code (see #3c in text).
4. Vendor Name (automatically enters with vendor code) See #3c in text.
5. Balance Sheet adjustment line (see #2b in text).
6. WiSMART accounting string information (see #5 in text and Attachment 4 for an example of WISPER data).
7. Balance sheet codes may be found in #7 in text.
8. Description field used to record coding (see #6 in text).

ACTION:	MODE: C	DOCID: PV	435	4LIAAS85113	USERID: PWR?	STATUS
APRV: L#	1 OVR:	BATID:			SECID:	RH
LN	REFERENCE	COM	VENDOR	AGE	SUB APPR ACTI	
NO CD AGY	NUMBER	LN LN	INVOICE	FND NCY ORG ORG UNIT VITY		
OBJ SUB OBJ REV SRC SUB REV	PRJ NO.	REPT CATG	BS ACCT DISC TYPE			
DESCRIPTION	QUANTITY	AMOUNT	I/D P/F			
(4) 01- 01	(5) 100	435 1000	DFB 1000			
(6)	(7) 5125					
(4) 4350510111000000000DPLI431000		29.72				
(4) 02- 02	(5) 100	435 1000	DFB 1000			
(6)	(7) 5125					
(4) 4350510111000000000DPLI432300		6.50				
(4) 03- 03	(5) 100	435 1000	DFB 1000			
(6)	(7) 5125					
(4) 4350510111000000000DPLI443000		9.02				
(4) 04- 04	(5) 100	435 1000	DFB 1000			
(6)	(7) 5125					
4350510111000000000DPLI443000		9.02				

ATTACHMENT 3 (Continued)
Example of IntraGovernmental Payment Voucher Input Screen
(PV Transaction)

Explanation of Fields

1. DocID (document number) See #3a in text.
2. PV Type 2 is inter-fund, inter-agency used to record payment to Department of Employee Trust Funds (ETF). See #3d in text.
3. Seller Coding This is the accounting string for ETF side of entry (see table in #3d in text).
4. Balance Sheet adjustment lines (see #2c in text).
5. WiSMART accounting string information (see #5 in text and Attachment 4 for an example of WISPER data).
6. Description field used to record coding (see #6 in text).
7. Balance sheet codes may be found in #7 in text.

ATTACHMENT 4
Example of Position Data and Source of Funding Data
WISPER Personnel System

AD770P22 *** APPOINTMENT DATA INQUIRY 1 *** 08/19/94 16:19:50
SSN:
NAME: (2)
AGENCY: 435 (AAA) --- POSITION DATA ---
POSITION NO: 320641 SURPLS CODE: (2) SECNDRY LVL: 820
DIST/FIELD: ORGANIZATION: 0000820200 EMPL TYPE: 05
EMPL UNIT: 435820 HAM RMR IND: (HHH) WORK ROOM NO: 750
WORK STREET: 1 W WILSON ST WORK CITY: MADISON
WORK STATE: WI WORK ZIP: 53707 WORK COUNTY: 13
POS TYPE: 05 CLASS CODE: 00263
CLASS TITLE: ACCOUNTANT-JOURNEY CLASS SUB TITLE:
BARG UNIT: 07 SCHEDULE: 07 RANGE: 14
EEO CAT: 2 JOB GROUP: 016 BUDGETED FTE: 100.00
APPT NO: 1 APPT BEGIN DATE: 111193 PROJ END DATE:
EMPL STATUS: RED CIRCLE IND: WORK SCHED CD: 9999999
LA BASE HR: 000 HOL STATUS: A WORK PHONE: 608 2616315
CLASS ST DT: 111193

AD770P24 *** APPOINTMENT DATA INQUIRY 3 *** 08/19/94 16:20:04
SSN:
NAME:
AGENCY: 435 (AAA) --- APPT STATUS DATA ---
APPT#: 1
INACTIVE CODE: 99 INACTIVE CD EFF DT: 020694 TERM CODE: 36
LOA CODE: LOA SCHED RTN DATE:

(1) --- SOURCE OF FUNDING DATA ---
NEW: FUND ORG SUBORG APPR ACTI OBJECT SUBOBJ RPTCAT PROJECT PERCENT
100 8200 3B1 8000 1300 100.00
(1a) (1b) (1c) (1d) ignore, see #7 in text
(2)
OLD: FUND APPR SUB LVL PROJ OBJ CAC COST PERCENT
05 801 82 00 00 000 1300 11020 000 100.00
(BB) (CCC) (DD DD DD) (EEE) ignore, see #7 in text

ATTACHMENT 4 (Continued)
Example of Position Data and Source of Funding Data
WISPER Personnel System

Explanation of Fields

1. WiSMART coding (New). Use new source of funding data as follows: fund (1a); org (1b); appr (1c); activity (1d); object (ignore; use codes in #7 above).
2. FMS coding (Old). Use Agency AAA from first screen; Fund (BB); Appr (CCC); Sub Lvl (DDDDDD); Proj (EEE); OBJ (ignore; use code in #7); last three digits of Organization (old RA) from first screen (HHH).